1996 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget (Dublin)

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OBJECTIVE: to establish the financial statements of the European Foundation for the improvement of living and working conditions (Dublin) for the financial year 1996. SUBSTANCE: In its report the Court of Auditors points out first of all that the Foundation is a satellite body of the Communities set up in 1976 and that its task is to contribute to the planning and establishment of better living and working conditions through action designed to increase and disseminate knowledge likely to assist this development. The Foundation commenced its operations in Dublin in 1976. With regard to the management of the Foundation, it is shown that for the financial year 1996 appropriations amounted to ECU 13.8 million. Commitments entered into gave rise to payments and carry-overs to the 1997 financial year of ECU 10.5 million and ECU 3.1 million respectively, the balance of ECU 0.2 million having been cancelled. The Court also makes a series of observations following on from its audit and assesses the follow-up of its previous observations (see procedure file DEC0063). It stresses that the Foundation has not established all the procedures needed with regard to the separation of duties between the authorizing officer and the accounting officer and has therefore not responded to the requests made on this subject in 1996. With regard to the imprest account, the Court notes that the Foundation has still not produced a written definition of ongoing and small expenses, when last year it had recommended that the use of the imprest account be limited to such expenses. However it noted that no transfers of appropriation between titles of the budget were made during 1996. It also noted some improvements in the control and monitoring of mission expenses and recommended to the Foundation that it continue its efforts in this area, including study contracts (in particular with regard to follow-up procedures). Lastly, with regard to the coordination of the Foundation's activities with the Agency for Health and Safety at Work in Bilbao and the Commission's DG V/F (Public Health and Safety at Work) the Court considers that efforts should be made to strengthen cooperation between these various bodies through periodic meetings in particular so as to avoid any overlap in activities. For its part, the Foundation replies to these observations, indicating that: 1) the functions of authorizing and accounting officers are carried out separately by different individuals, the only residual problem being the data input to the accounting system, which is about to be resolved; 2) there has been a written definition with regard to the imprest account since 1997; 3) mission expenses have been limited as far as possible, in particular as a result of the establishment of a tele-conferencing facility; 4) study contracts are now subject to stricter follow-up procedures; 5) cooperation with the Agency in Bilbao and DG V/F is considered a matter of priority (a memorandum of understanding with the Agency is currently under consideration and regular meetings are held with Commission representatives).